

17 Supervisors	Rate:	Description:
County Retirement Contribution	19.04% BDS3	Rate x Hourly Rate x Hours Worked. Hires after 4/7/11 enter Tier 2 Pension Plan. See Article 27 and 28 of the SLO County Retirement Plan. Tier 3 Effective 1/1/13
County Pickup of Employee Retirement	13.59%	Rate x Hourly Rate x Hours Worked plus County pickup amount (13.59%) plus auto allowance. Pickup/auto not pensionable for Tier 2 effective 12/26/10.
County Pension Bond Debt Service	6.03%	Rate x Hourly Rate x Hours Worked plus County pickup amount (13.59%) plus auto allowance. Pickup/auto not pensionable for Tier 2 effective 12/26/10.
County Retiree Health		\$24.30/PP full-time, \$12.15/PP part-time \$0/PP quarter-time or temp
County Pension Plan per EFS		Board of Supervisors (BDSP) Board of Supervisors with auto (BDSA)
FICA Employer	6.20%	2015 FICA wages up to \$118,500 max
FICA Employee	6.20%	2015 FICA wages up to \$118,500 max
Medicare Employer/Employee	1.45%	Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.
Unemployment	0.075%	County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%
Workers' Compensation	Varies	See B:\AC Benefits @ a Glance\WC Rates FY2012-2013.docx
County Cafeteria Contribution	\$975/mo	\$836/mo without medical coverage, effective 01/01/14 Proration for part time employees hired after 02/25/05 No cashout for employees who newly opt out of medical on or after 1/2015
Health Insurance		Multiple plans available for employee and their family. Coverage for domestic partners
Post Employment Health Plan	\$600 per year	Paid pretax to Nationwide for a pretax universal payor account
Management Life Insurance	\$6.45/mo	\$50,000 coverage
Long Term Disability Insurance	.298% x Salary	On first \$13,500/mo of salary. Pays 66 2/3% salary
Education Allowance	\$250/fiscal yr	
Wellness/Fitness	\$200/yr	Paid through Risk Management (may be taxable to the employee)
Auto Allowance	\$450/mo	Supervisors can choose to accept mileage payment in lieu. Auto not pensionable for Tier 2 effective 12/26/10.
Mileage Reimbursement	.56/mi	Effective 01/01/2014
	.575/mi	Effective 01/01/2015
Use of County Vehicle	\$1.50 each way	The value of commuting to and from work will be taxed
ITS Health Care Spending Account	Pretax deduction	Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)
ITS Dependent Care Spending Account	Pretax deduction	Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)
Supplemental Life Insurance		Employee paid for coverage of annual salary of 1x, 2x or 3x salary to \$300,000 max
Spousal Life Insurance		Employee paid term life for coverage of 1/2 supplemental coverage
Dependent Life Insurance		Employee paid term life for coverage of 10% supplemental coverage to \$10,000 max

Deferred Retirement Option Plan (DROP) Tier 1 Only	Up to 5 years	Employee continues active employment while Pension benefits are paid to a DROP account.
Deferred Comp	Pretax deduction	Employee paid up to \$18,000 or 100% of wages/yr
Deferred Comp Catchup	Pretax deduction	Employee paid up to \$6,000 for 50+